

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 532 of 1999

For Approval and Signature:

Hon'ble MR.JUSTICE M.R.CALLA

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1. Whether Reporters of Local Papers may be allowed : NO
to see the judgements?
2. To be referred to the Reporter or not? : NO
3. Whether Their Lordships wish to see the fair copy : NO
of the judgement?
4. Whether this case involves a substantial question : NO
of law as to the interpretation of the Constitution
of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge? : NO

AMRUTLAL DEVCHAND KOTAK

Versus

CHIEF CONTROLLING REVENUE AUTHORITY

Appearance:

MR AR THACKER for Petitioner

MR HM BHAGAT for Respondent No. 1

DS AFF.NOT FILED (R) for Respondent No. 2

CORAM : MR.JUSTICE M.R.CALLA

Date of decision: 11/08/1999

ORAL JUDGEMENT

1. The petitioner is aggrieved against the order, dated 4.5.1993 passed by the Deputy Collector, Stamp Duty Valuation Organisation, Rajkot (Rural) and order dated 16.6.1998 passed by the Chief Controlling Revenue Authority for the State of Gujarat in the matter of payment of stamp duty. The petitioner submits that with

regard to identical property less stamp duty has been accepted for registration whereas the amount in excess is asked from the petitioner and the petitioner's case has been rejected at both levels. The petitioner seeks to place reliance on document-annexure "B", dated 16/12/1985. Mr.Bhagat pointed out that the petitioner did not produce these documents before the respondent No.1 or 2 in appeal and therefore the same could not have been considered by the respondent-authorities.

2. In the facts and circumstances, the petitioner submits that he may be granted another opportunity to produce the same before the concerned authorities, i.e. the respondent No.2-Deputy Collector, Stamp Duty Valuation Organisation Rajkot (Rural). Mr.Bhagat has no objection to said course of action being adopted.

3. In the facts and circumstances of the case, it is therefore directed that should the petitioner produce any documents claiming parity with others for the purpose of registration and payment of stamp duty, the Deputy Collector, Stamp Duty Valuation Organisation, Rajkot (Rural) shall consider the same in accordance with law and pass appropriate orders. If at all he comes to conclusion that the order, dated 4.5.93 is required to be changed, in doing so he will not be influenced either by the order dated 16.6.98 itself as also the order which has been passed by the Chief Controlling Revenue Authority on 16.6.98. In case the Deputy Collector, Stamp Duty Valuation Organisation, Rajkot (Rural) comes to conclusion that no change is required, it will be open for him to pass appropriate orders in accordance with law to that effect and in such a case when no change required in the order, dated 4.5.93 passed by the Deputy Collector, Stamp Duty Valuation Organisation both these orders dated 16.6.98 and 4.5.93 shall hold good. The petitioner also consents to the terms in which this order has been passed. Rule is made absolute in terms aforesaid only. No order as to costs.

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